

Re: Internal Audit

WHAT YOU NEED TO KNOW!



Functions

- Internal Audit
- I.T. Audit
- Accounts Payable
- Financial Reports
- Grant Administration
- Budget Administration
- Financial Analysis
- Revenue Estimates
- Fraud Examinations

Coming Attractions

- Accounts Payable
- Capital vs. Non-Capital
- Procurement Cards
- Travel and Education
- Internal Controls
- Budget Administration
- Continuous Auditing
- Grant Accounting
- Disaster Recovery



What We Do

- Develop an annual audit plan for oversight of all County departments collecting fees or creating financial transactions, based on risk analysis
- Review receipts, deposits, checks, processes, and internal controls for compliance with state statutes and County policies
- Provide assistance and guidance in the development of accounting standards, policies and procedures
- Verify appropriate spending of grant dollars and other special projects
- Evaluate risk, analyze operations, review compliance, and recommend controls and changes to promote efficient and effective delivery of County services

Our Standards

Audits are conducted in accordance with applicable government auditing standards issued by the Institute of Internal Auditors, American Institute of CPAs, Government Finance Officers Association, Uniform Grants Management Standards, and Governmental Accounting Standards Board.

Internal Controls

Internal controls are reviewed to determine whether policies, procedures, and practices provide reasonable assurance that undesired events will be prevented or detected and corrected in a timely manner.

Our Authority

As provided by Local Government Code (LGC) Section 84, the County Auditor is appointed by the Board of District Judges.

LGC 115 provides "The county auditor shall have continual access to and shall examine and investigate the correctness of: (1) the books, accounts, reports, vouchers, and other records or any officer; (2) the orders of the commissioners court relating to county finances;...

**INTERNAL AUDIT PROVIDES
ACCOUNTABILITY TO THE CITIZENS OF**

Have a question about the County Auditor office?
Send question to: randall.rice@co.galveston.tx.us Answers in future issues!!

WANT TO REPORT WASTE OR FRAUD? Use the new tip hotline or e-mail:
Phone: 409-770-5329 E-Mail: auditortiphotline@co.galveston.tx.us

For more information, call the County Auditor at 409-770-5301